

90th Legislative Session – 2015

Committee: Senate Taxation

Friday, February 20, 2015

P - Present
E - Excused
A - Absent

Roll Call

P Cammack
P Ewing
P Frerichs
P Haggar (Jenna)
E Peterson (Jim)
E Greenfield (Brock), Vice-Chair
P Monroe, Chair

OTHERS PRESENT: See Original Minutes

The meeting was called to order by Senator Jeff Monroe, Chair.

MOTION: TO APPROVE THE MINUTES OF 2/11/15

Moved by: Haggar (Jenna)
Second by: Ewing
Action: Prevailed by voice vote.

SB 119: revise certain provisions regarding abandoned mobile and manufactured homes.

Presented by: Senator Ried Holien (Handout: 1)
Proponents: Adam Reeves, self
Steve Kerkvliet, self
Roger Tellinghuisen, South Dakota Association of County Officials
Margo Northrup, South Dakota Manufactured Housing Association
Larry Nelson, SD Municipal League

MOTION: AMEND SB 119

119oa

On the printed bill, delete everything after the enacting clause and insert:

" Section 1. That chapter 21-54 be amended by adding thereto a NEW SECTION to read as follows:

An owner of an unencumbered, except for taxes owed, mobile home or manufactured home may voluntarily transfer title of the mobile home or manufactured home, for the sole purpose of disposal, to the owner of the real property upon which the mobile home or manufactured home is located. The treasurer shall issue a title to the owner of the real property on which the mobile home or manufactured home is located, without payment or obligation to pay any taxes owed on the home at the time of acquisition.

Prior to disposal, the owner of the real property shall submit an affidavit for disposal of the mobile home or manufactured home, and the properly endorsed title, to the county treasurer verifying that title was transferred for disposal purposes only and that no consideration was exchanged.

If the owner of the real property is moving the mobile home or manufactured home as part of the disposal process, the county treasurer shall issue the permit provided by § 32-5-16.3 to move the mobile home or manufactured home for disposal purposes without receiving payment of taxes owed on the mobile home or manufactured home.

The owner of the real property has ninety days from the date of the affidavit to dispose of the mobile home or manufactured home and to surrender the title to the county treasurer. The county treasurer may allow an additional sixty days for disposal upon request by the owner of the mobile home or manufactured home upon good cause shown for such additional days. If the title is not timely surrendered to the county treasurer, the owner of the real property is liable for all taxes owed on the mobile home or manufactured home.

The Department of Revenue shall prescribe the form for the affidavit required by this section.

Section 2. The county treasurer shall deliver the affidavit filed pursuant to section 1 of this Act to the board of county commissioners after issuance of the permit. Upon receipt of the affidavit, the board of county commissioners shall abate any taxes owed on the mobile home or manufactured home pursuant to the provisions of § 21-54-19. However, if the owner of the real property failed to timely surrender the title to the county treasurer, the board may not abate any taxes owed on the mobile home or manufactured home."

Moved by: Ewing
Second by: Frerichs
Action: Prevailed by voice vote.

MOTION: DO PASS SB 119 AS AMENDED

Moved by: Cammack
Second by: Ewing
Action: Was not acted on.

MOTION: SUBSTITUTE MOTION WITHOUT RECOMMENDATION SB 119 AS AMENDED

Moved by: Frerichs
Action: Withdrawn.

THE MOTION TO DO PASS SB 119 AS AMENDED

Moved by: Cammack
Second by: Ewing
Action: PREVAILED BY ROLL CALL VOTE. (4-1-2-0)

Voting Yes: Cammack, Ewing, Hagggar (Jenna), Monroe

Voting No: Frerichs

Excused: Peterson (Jim), Greenfield (Brock)

MOTION: ADJOURN

Moved by: Ewing
Second by: Frerichs
Action: Prevailed by voice vote.

Anna Wempe
Committee Secretary

Jeff Monroe, Chair